2010 PIT-EXT - Extension Payment Voucher

Purpose of this form. Use Form 2010 PIT-EXT to make an extension payment towards a 2010 personal income tax liability. An extension payment is made when either a federal automatic extension has been obtained or a New Mexico extension has been obtained, and a payment towards the tax liability is made to avoid the accrual of interest. By obtaining an extension of time to file your return, penalty for failure to file and pay is waived through the extension period, provided you file the return and pay the tax shown on the return by the extended due date. Interest accrues even if the taxpayer obtains an extension of time to file and pay the return. Interest is assessed daily at the quarterly rate established for individuals by the U.S. Internal Revenue Code on the amount of tax due. Annual and daily interest rates for each quarter are posted on the Department web site, at www.tax.newmexico.gov.

If you expect to owe more tax when you file your 2010 return, make a payment using the 2010 PIT-EXT payment voucher and avoid the accrual of interest on the principal tax due. Submit the bottom portion of this page with the check or money order.

About the Application for Extension of Time to File.

- Federal automatic extension filed. New Mexico recognizes and accepts an Internal Revenue Service automatic extension of time to file. If you have obtained the federal automatic extension by filing Form 4868, Application for Automatic Extension of Time to File a U.S. Individual Income Tax Return for tax year 2010, you have the federal automatic extension period allowed by the IRS (through October 15, 2011 for most calendar year filers) to file your New Mexico return. You do not need to file Form RPD-41096, Extension of Time to File. Detach the bottom portion of this document and submit it to the Department with your payment.
- **New Mexico extension request filed.** If you expect to file your federal return by the original due date or by the six-month automatic extension of time to file allowed by the IRS, but need additional time to file your New Mexico return, you must obtain approval through the state. To request approval, you must submit Form RPD-41096, *Extension of Time to File*, on or before the due date of the return or the extended due date of the return. You may submit Form RPD-41096 at the same time you submit your extension payment. Detach the bottom portion of this document and submit it to the Department with your extension payment.

MAIL TO: New Mexico Taxation and Revenue Department

PO Box 8390

Santa Fe, NM 87504-8390

SUBMIT ONLY HIGH-QUALITY PRINTED, ORIGINAL FORMS TO THE DEPARTMENT. Do not photocopy. Do not cut or resize the bottom portion of the voucher in any way. When printing the document from the Internet or a software product, the printer setting, "Page scaling" should be set to 'none' to prevent resizing.

MAKE YOUR EXTENSION PAYMENT OVER THE INTERNET USING THE DEPARTMENT'S WEB SITE. By going to www.tax.new-mexico.gov and selecting "Online Services", you may make an extension payment by electronic check at no charge. An electronic check authorizes TRD to debit your checking account in the amount and on the date you specify. You may also pay using Visa, MasterCard or American Express cards. A 2.49% convenience fee applies. The fee is calculated on the amount of the transaction and covers costs that the companies bill the state when you use your card. To file a New Mexico application for extension of time to file and pay, you must submit paper Form RPD-41096.

Please detach the bottom portion before submitting to the Department.

2010 PIT-EXT New Mexico Personal Income Tax Extension Payment Voucher

YOUR FIRST NAME AND INITIAL	LAST NAME	YOUR SOCIAL SECURITY NUMBER	
SPOUSE'S FIRST NAME AND INITIAL	LAST NAME	SPOUSE'S SOCIAL SECURITY NUMBER	
MAILING ADDRESS			
CITY, STATE AND ZIP CODE			

Using your own envelope, mail payment and voucher to: New Mexico Taxation and Revenue Department P.O. Box 8390, Santa Fe, NM 87504-8390



RPD - 41096 REV. 12/2010

STATE OF NEW MEXICO TAXATION AND REVENUE DEPARTMENT

APPLICATION FOR EXTENSION OF TIME TO FILE

PLEASE TYPE OR	PRINT INSTRUC	TIONS	ON REVERS	E SIDE
Name of individual, firm or organization				
Mailing address				
City		Sta	ate	ZIP code
New Mexico ID number	Social security number		Federal ID numb	er
	tic extension has been obtain nit Form RPD-41096, <i>Applicat</i>		•	-
To qualify for an extension, this form must be				
An extension of time to file a return and pa				
NOTE: By obtaining an extension of time to fixided you file the return and pay the tax show extension of time to file and pay the return. In Revenue Code on the amount of tax due. Ann	n on the return by the extended du- terest is assessed daily at the quar nual and daily interest rates for each	e date. In terly rate n quarter a	terest accrues eve established for ind are posted on the I	n if the taxpayer obtains an ividuals by the U.S. Internal Department web site.
Complete all three statements about the ta Submit a separate extension request for each				
1. The extension refers to the following New	Mexico tax return (check one):			
☐ Fiduciary Income Tax Return ☐ C	Corporate Income and Franchise Ta. CRS-1, Combined Report of Gross F Other		Compensating and	d Withholding Tax
2. For (year), or	other taxable period beginning		and end	ding .
3. State in detail the reason the extension is	needed.			
I declare that the information stated above is	s true and correct in every material	matter.		
Printed Name				Date
Authorized	Signature		-	Title
	DEPARTMENT USE O	NLY		
Under the Provisions of Section 7-1-13 NMS to be due thereon has been reviewed. NOTE Your application has been: Approved Disapproved		sion is gra		turn and pay the tax shown
☐ Approved with correction		Dovonii	e Processing Divis	ion Bureau Chief
• •	ays	Revenu	e Frocessing Divis	ion buleau Oillei
Explanation of correction:		eterminati	on:	
	Initials of t	Initials of first reviewer		
	Extension	number:		

STATE OF NEW MEXICO TAXATION AND REVENUE DEPARTMENT

2010 PIT-EXT, Extension Payment Voucher, Checklist

Are name(s) and address complete, correct and legible?
Are social security number(s) legible?
Are social security number(s), "PIT-EXT", and the correct tax year written on your check?
Did you select the PIT-EXT for the correct tax year for which you are making the payment?
Did you mail your PIT-EXT and check to the address on the payment voucher?
Did you sign and include your check?
Have you attached Form RPD-41096, <i>Application for Extension of Time to File</i> , or otherwise submitted a timely request for a New Mexico extension? If you obtained a federal automatic extension, you do not need to file Form RPD-41096 unless the requested extension period extends beyond the time allowed by the federal automatic extension.
 Are you using the correct form? Form 2010 PIT-EXT, Extension Payment Voucher, is used by taxpayers who have obtained a federal automatic extension or a New Mexico extension, who expect to owe tax on the 2010 PIT-1 return and wish to make a payment towards the liability to avoid the accrual of interest.

- Form PIT-PV, Return Payment Voucher, is used by taxpayers when making a payment towards a 2010 PIT-1 return that has been filed or is filed at the time the payment is made.
- Form PIT-ES, Estimated Payment Voucher, is used by taxpayers making an estimated payment towards the current year tax liability.

Form RPD-41096, Application for Extension of Time to File, Instructions

By obtaining an extension of time to file your return, penalty for failure to file and pay is waived through the extension period, provided you file the return and pay the tax shown on the return by the extended due date. However, interest accrues even if the taxpayer obtains an extension of time to file and pay the return. To avoid interest, make a payment of the tax to be due by the original return due date. Interest is assessed daily at the quarterly rate established for individuals by the U.S. Internal Revenue Code on the amount of tax due. Annual and daily interest rates for each quarter are posted on the Department web site, at www.tax.newmexico.gov.

WHEN TO FILE: An application for extension of time to file must be postmarked on or before the due date for filing the return or the extended due date of the return if a federal automatic extension or a New Mexico extension has been obtained. If a federal automatic extension is obtained, and you file and pay the return by the extended due date allowed by the IRS, Form RPD-41096 does not need to be submitted. New Mexico recognizes and accepts an Internal Revenue Service automatic extension of time to file.

HOW AND WHERE TO FILE: Complete this form and send it to the Taxation and Revenue Department, P.O. Box 630, Santa Fe, NM 87504-0630. If you are including an extension payment for a personal income tax return, corporate income and franchise tax return, pass-through entity return or fiduciary income tax return with the extension, also attach the applicable extension payment voucher (Forms PIT-EXT, CIT-EXT, PTE-EXT or FID-EXT) and submit the forms to the address on the payment voucher. The address varies depending upon the tax program.

REASONS FOR EXTENSIONS: The Taxation and Revenue Department will grant a reasonable extension of time for filing a return if the taxpayer files a timely application which establishes that he is unable to file the return by the due date because of circumstances beyond his control. Inability to pay the tax due is not sufficient reason for issuance of an extension. Also, extensions will not be granted to tax practitioners because of excessive work load.

PERIOD FOR EXTENSIONS: Generally, a timely initial application for extension of time to file will be automatically granted for a period not to exceed 60 days. Longer periods of time will not be granted unless sufficient need for the extended period is clearly shown. Form RPD-41096 may also be used to request an additional extension. When used for that purpose, a copy of the previous state or federal automatic extension should be attached to the application.

The secretary or delegate may, for good cause, extend in favor of an individual taxpayer or a class of taxpayers, for no more than a total of twelve (12) months, the date on which payment of any tax is required or on which any return required by provision of the Tax Administration Act, Sections 7-1-1 to 7-1-82 NMSA 1978, must be filed, but no extension shall prevent the accrual of interest as otherwise provided by law. If the secretary believes it necessary to assure the collection of the tax, the secretary may require, as a condition of granting any extension, that the taxpayer furnish security in accordance with the provisions of Section 7-1-54 NMSA 1978.

SIGNATURE: The application must be signed by the taxpayer or a duly authorized agent. If the taxpayer is unable to sign the application because of illness, absence, or other good cause, any person standing in close personal or business relationship to him may sign the application. However, the signer must state the reasons for his signature and his relationship to the taxpayer.